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FACTSHEET

INTERIM CLAUSE EXEMPTION - FISCAL YEAR 1983

Last year, the City of Boston was successful in winning state approval of a local option bill designed to provide additional assistance to clause exemption recipients in the first year in which revaluation is implemented. (Chapter 653 of the Acts of 1982).

Mayor Kevin H. White signed this local option legislation on February 2, 1983. Adoption of the special act will ensure that all City of Boston homewoners that receive personal exemptions are protected to the full extent allowed under the legislation.

The legislation is designed to provide additional assistance in Fiscal Year 1983 to personal clause recipients in an amount equal to 60% of the exemption to which they would otherwise be eligible. The amount of the additional assistance is subject to the following conditions:

1. The total additional exemption cannot be greater than \$350.
2. The taxable valuation of a parcel, after all applicable exemptions, cannot be reduced below 10% of its fair cash valuation (except through a hardship exemption).
3. The additional exemption cannot result in a taxpayer paying less than the amount of tax paid in Fiscal Year 1982 (except through a hardship exemption).

The following table indicates the amount which each clause recipient may be entitled provided the above criteria have been met. The amount of additional assistance may be adjusted for a particular parcel if the above conditions apply.

The optional interim exemption is a vehicle to allow clause exemption recipients to plan for the financial impact associated with the implementation of fair market values and is only applicable in Fiscal Year 1983, the year in which revaluation is implemented in the City of Boston.



# ADDITIONAL CLAUSE EXEMPTION

FISCAL YEAR 1983

CITY OF BOSTON

| Clause                                | Value of Clause<br>Exemption<br>(G.L. ch. 59, s5) | Additional Assistance<br>If All Conditions Met<br>(St. 1982, c.653) | Total Value of Clause<br>Exemption in FY1983<br>If All Conditions Met |
|---------------------------------------|---------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------|
| Surviving Spouse                      | 175                                               | 105                                                                 | 280                                                                   |
| Veteran                               | 175                                               | 105                                                                 | 280                                                                   |
| Veteran                               | 350                                               | 210                                                                 | 560                                                                   |
| Veteran                               | 700                                               | 350                                                                 | 1050                                                                  |
| Veteran                               | 875                                               | 350                                                                 | 1225                                                                  |
| Veteran                               | 175                                               | 105                                                                 | 280                                                                   |
| Veteran                               | 525                                               | 315                                                                 | 840                                                                   |
| Blind                                 | 500                                               | 300                                                                 | 800                                                                   |
| Elderly                               | 500                                               | 300                                                                 | 800                                                                   |
| Surviving spouse /<br>police and fire | 700                                               | 350                                                                 | 1050                                                                  |
| Surviving spouse /<br>police and fire | 700                                               | 350                                                                 | 1050                                                                  |

